

EDWARD H. KUBO, JR. (2499)  
United States Attorney  
District of Hawai'i

EDRIC M. CHING (6697)  
Assistant U.S. Attorney  
Room 6-100, PJKK Federal Building  
300 Ala Moana Boulevard  
Honolulu, Hawaii 96850  
Telephone: (808) 541-2850  
Facsimile: (808) 541-3752  
Email: Edric.Ching@usdoj.gov

Attorneys for Petitioner  
UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAI'I

UNITED STATES OF AMERICA,	)	CIVIL NO. 07-00032 HG LEK
	)	
Petitioner,	)	MAGISTRATE'S REPORT AND
	)	RECOMMENDATION ON PETITION
vs.	)	TO ENFORCE INTERNAL REVENUE
	)	SERVICE SUMMONS
FAYE TAKASHIBA,	)	
	)	
Respondent.	)	
_____	)	

MAGISTRATE'S REPORT AND RECOMMENDATION ON  
PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

A hearing was held on Monday, April 16, 2007,  
before the Honorable Leslie E. Kobayashi, United States  
Magistrate Judge, on the Petition to Enforce Internal  
Revenue Service Summons filed by the United States of  
America. Edric M. Ching, Assistant United States Attorney  
and Tara Phillips, Revenue Officer with the Internal Revenue

Service, appeared on behalf of the United States and Faye Takashiba, the respondent, was also present.

All the government needs to do to establish a prima facie case for enforcement of a summons is to show that the summons is issued for a legitimate purpose, the data sought may be relevant to that purpose, the data is not already in the Internal Revenue Service's possession, and the administrative steps for issuance and service of a summons have been followed. United States v. Powell, 379 U.S. 48 (1964). The government has established a prima facie case for enforceability with the Declaration of Tara Phillips.

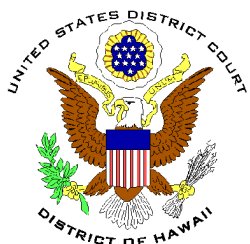
Therefore, it is the recommendation of this Court to the United States District Judge that an order be entered as follows:

(1) That the Internal Revenue Service summons issued on September 19, 2006 and served on respondent shall be enforced and she shall obey forthwith both summons in full;

(2) That the respondent shall deliver to the offices of Revenue Tara Phillips on behalf of the United States on or before Tuesday, May 22, 2007 all documents requested in the summons issued on September 19, 2006;

(3) And that should respondent fail to fulfill the either of the requirements of this order then the United States may thirty (30) days after the entry of this order move this court for a hearing on motion for contempt of this order, which remedies shall include, but are not limited to: fines, criminal contempt, and imprisonment.

DATED AT HONOLULU, HAWAI`I, May 21, 2007.



/S/ Leslie E. Kobayashi  
Leslie E. Kobayashi  
United States Magistrate Judge

USA v. Faye Takashiba  
Civil No. 07-00032 HG LEK  
Magistrate's Report and Recommendation on Petition to  
Enforce Internal Revenue Service Summons